

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Perry Township (5340)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$43,582,516	\$44,313,649	\$45,709,636	\$48,854,045	2.9%	6.9%
Non - Certified Salaries	120	\$5,246,331	\$5,635,066	\$5,986,605	\$7,184,952	8.2%	20.0%
Teacher Retirement Fund, After 7-1-95	216	\$154	\$2,617	\$676	\$3,977,169	1168.2%	588491.1%
Workers Compensation Insurance	225	\$54,270	\$20,574	\$0	\$3,831,113	189.9%	NA
Social Security Certified	212	\$567,598	\$186,088	\$319,018	\$3,713,096	59.9%	1063.9%
Other Employee Benefits	241 - 290	\$75,345	\$185,668	\$245,395	\$3,137,767	154.0%	1178.7%
Transfer Tuition to Charter Schools	566	\$2,591,036	\$2,667,047	\$2,520,489	\$2,581,762	-0.1%	2.4%
Textbooks	630	\$1,710,826	\$1,025,551	\$764,636	\$1,913,518	2.8%	150.3%
Stipends	131	\$188,910	\$430,247	\$647,756	\$1,513,547	68.2%	133.7%
Group Health Insurance	222	\$88,044	\$793,887	\$754,651	\$1,332,539	97.2%	76.6%
Public Employees Retirement Fund	214	\$7,436	\$118,111	\$145,161	\$784,490	220.5%	440.4%
Licensed Employees	135	\$809,470	\$871,092	\$878,327	\$753,058	-1.8%	-14.3%
Operational Supplies	611	\$685,419	\$563,272	\$650,092	\$746,615	2.2%	14.8%
Social Security Noncertified	211	\$51,602	\$92,823	\$125,468	\$522,660	78.4%	316.6%
Other Professional and Technical Services	319	\$299,003	\$331,748	\$328,185	\$419,097	8.8%	27.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$160,444	\$302,439	\$420,315	\$343,933	21.0%	-18.2%
Other Supplies and Materials	615, 660 - 689	\$325,638	\$304,369	\$352,593	\$323,343	-0.2%	-8.3%
Equipment	730	\$138,889	\$57,467	\$226,582	\$291,066	20.3%	28.5%
Data Processing Services	316	\$0	\$0	\$0	\$240,088	NA	NA
Travel	580	\$106,777	\$83,225	\$128,261	\$192,939	15.9%	50.4%
Staff Services	314	\$236,085	\$166,129	\$153,106	\$149,135	-10.8%	-2.6%
Nonlicensed Employees	136	\$28,662	\$27,779	\$92,208	\$127,132	45.1%	37.9%
Library Books	640	\$114,504	\$64,516	\$97,155	\$112,759	-0.4%	16.1%
Other Technology Hardware	746	\$219,267	\$84,424	\$107,476	\$73,259	-24.0%	-31.8%
Other Group Insurance Authorized by Statute	224	\$20,673	\$24,598	\$30,992	\$70,873	36.1%	128.7%
Terminal Leave	125	\$0	\$0	\$22,968	\$63,353	NA	175.8%
Dues and Fees	810	\$48,599	\$64,837	\$62,410	\$63,344	6.8%	1.5%
Severance/Early Retirement Pay	213	\$0	\$41,150	\$74,247	\$61,596	NA	-17.0%
Connectivity	744	\$61,405	\$30,189	\$7,928	\$39,692	-10.3%	400.7%
Postage and Postage Machine Rental	532	\$22,247	\$22,331	\$28,038	\$17,416	-5.9%	-37.9%
Miscellaneous Objects	876 - 899	\$25,093	\$27,490	\$15,597	\$17,214	-9.0%	10.4%
Group Life Insurance	221	\$306,027	\$4,350	\$4,359	\$14,630	-53.2%	235.6%
Unemployment Insurance	230	\$0	\$0	\$0	\$6,332	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$0	\$5,470	NA	NA
Other Purchased Services	593	\$300	\$220	\$0	\$1,000	35.1%	NA
Repairs and Maintenance Services	430	\$2,260	\$9,611	\$0	\$764	-23.8%	NA
Computer Hardware	741	\$62,556	\$0	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$8,064	\$0	\$0	\$0	-100.0%	NA
Group Accident Insurance	223	\$4,819	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Other Purchased Property Services	490 - 499	\$9,600	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$57,859,869	\$58,552,564	\$60,900,328	\$83,480,766	9.6%	37.1%
Student Instructional Support							
Certified Salaries	110	\$5,456,101	\$6,049,138	\$6,053,517	\$6,467,662	4.3%	6.8%
Non - Certified Salaries	120	\$3,104,950	\$2,791,665	\$2,809,397	\$2,809,453	-2.5%	0.0%
Workers Compensation Insurance	225	\$0	\$0	\$0	\$598,850	NA	NA
Other Employee Benefits	241 - 290	\$11,472	\$29,808	\$132,190	\$566,131	165.0%	328.3%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$537,454	NA	NA
Social Security Certified	212	\$17,289	\$1,275	\$49,019	\$472,234	128.6%	863.4%
Public Employees Retirement Fund	214	\$1,360	\$5,070	\$1,317	\$311,350	289.0%	23541.6%
Other Professional and Technical Services	319	\$20,767	\$272,925	\$242,538	\$232,200	82.9%	-4.3%
Social Security Noncertified	211	\$1,176	\$3,180	\$1,274	\$199,032	260.7%	15522.6%
Operational Supplies	611	\$100,387	\$106,316	\$110,836	\$179,607	15.7%	62.0%
Equipment	730	\$0	\$16,589	\$35,350	\$83,763	NA	137.0%
Group Health Insurance	222	\$784	\$14,965	\$1,234	\$79,963	217.8%	6381.5%
Other Supplies and Materials	615, 660 - 689	\$59,387	\$1,490	\$130,813	\$63,759	1.8%	-51.3%
Travel	580	\$20,996	\$20,414	\$27,143	\$39,557	17.2%	45.7%
Teacher Retirement Fund, Prior to 7-1-95	215	\$24,217	\$44	\$59,532	\$38,247	12.1%	-35.8%
Stipends	131	\$19,155	\$13,029	\$33,955	\$26,330	8.3%	-22.5%
Dues and Fees	810	\$3,625	\$3,625	\$8,170	\$9,521	27.3%	16.5%
Licensed Employees	135	\$0	\$0	\$0	\$7,735	NA	NA
Other Group Insurance Authorized by Statute	224	\$4,037	\$0	\$0	\$4,750	4.2%	NA
Overtime Salaries	140	\$3,645	\$561	\$0	\$2,701	-7.2%	NA
Nonlicensed Employees	136	\$13,581	\$9,244	\$5,123	\$2,383	-35.3%	-53.5%
Other Technology Hardware	746	\$0	\$2,603	\$147	\$2,033	NA	1282.7%
Rentals	440	\$0	\$726	\$1,528	\$1,528	NA	0.0%
Group Life Insurance	221	\$97,214	\$3,036	\$0	\$600	-72.0%	NA
Instruction Services	311	\$0	\$1,706	\$0	\$0	NA	NA
Staff Services	314	\$16,269	\$1,662	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$0	\$900	\$14	\$0	NA	-100.0%
Group Accident Insurance	223	\$1,323	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$8,977,734	\$9,349,970	\$9,703,098	\$12,736,843	9.1%	31.3%
Overhead and Operational							
Non - Certified Salaries	120	\$13,643,510	\$13,148,942	\$13,022,064	\$13,221,970	-0.8%	1.5%
Workers Compensation Insurance	225	\$13,254,793	\$12,658,344	\$12,341,004	\$6,821,050	-15.3%	-44.7%
Other Supplies and Materials	615, 660 - 689	\$3,530,951	\$3,677,941	\$3,916,134	\$4,512,667	6.3%	15.2%

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M S D Perry Township (5340)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Light and Power - Other Than Heating and Cooling	625	\$2,077,334	\$2,066,658	\$2,102,838	\$2,249,792	2.0%	7.0%
Vehicles	731	\$1,157,048	\$1,107,363	\$834,158	\$1,608,821	8.6%	92.9%
Public Employees Retirement Fund	214	\$1,891,252	\$1,970,442	\$2,173,546	\$1,525,161	-5.2%	-29.8%
Gasoline and Lubricants	613	\$1,250,601	\$1,276,783	\$1,171,561	\$1,158,800	-1.9%	-1.1%
Social Security Noncertified	211	\$1,604,386	\$1,521,372	\$1,617,087	\$1,027,843	-10.5%	-36.4%
Other Professional and Technical Services	319	\$1,697,533	\$857,609	\$988,212	\$954,051	-13.4%	-3.5%
Operational Supplies	611	\$689,102	\$647,046	\$762,314	\$842,442	5.2%	10.5%
Insurance	520	\$743,406	\$810,382	\$801,430	\$769,274	0.9%	-4.0%
Nonlicensed Employees	136	\$545,078	\$657,337	\$700,801	\$669,596	5.3%	-4.5%
Certified Salaries	110	\$607,594	\$585,156	\$605,712	\$660,014	2.1%	9.0%
Other Employee Benefits	241 - 290	\$2,236,000	\$3,743,401	\$3,587,065	\$603,627	-27.9%	-83.2%
Repairs and Maintenance Services	430	\$553,739	\$318,678	\$616,338	\$574,754	0.9%	-6.7%
Heating and Cooling for Buildings - Gas	622	\$361,705	\$584,745	\$653,355	\$493,195	8.1%	-24.5%
Rentals	440	\$355,805	\$234,985	\$289,661	\$322,981	-2.4%	11.5%
Equipment	730	\$51,245	\$96,108	\$100,740	\$322,036	58.3%	219.7%
Food Purchases	614	\$326,140	\$222,684	\$279,893	\$278,554	-3.9%	-0.5%
Water and Sewage	411	\$248,407	\$218,456	\$256,807	\$255,728	0.7%	-0.4%
Social Security Certified	212	\$3,591,708	\$3,701,658	\$3,637,081	\$187,732	-52.2%	-94.8%
Overtime Salaries	140	\$56,252	\$95,625	\$122,005	\$183,655	34.4%	50.5%
Data Processing Services	316	\$0	\$138,150	\$450,958	\$178,756	NA	-60.4%
Group Health Insurance	222	\$784,091	\$1,222,565	\$153,918	\$156,029	-33.2%	1.4%
Board of Education Services	318	\$96,044	\$87,999	\$136,260	\$155,136	12.7%	13.9%
Teacher Retirement Fund, After 7-1-95	216	\$2,201,791	\$2,510,886	\$2,336,486	\$148,282	-49.1%	-93.7%
Other Purchased Property Services	490 - 499	\$129,556	\$123,071	\$169,715	\$138,597	1.7%	-18.3%
Pre-2008 Object Code - Temporary Salaries	130	\$44,191	\$54,884	\$62,990	\$74,018	13.8%	17.5%
Tires and Repairs	612	\$81,257	\$76,777	\$70,540	\$71,574	-3.1%	1.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,526,862	\$1,522,227	\$1,635,407	\$66,557	-54.3%	-95.9%
Staff Services	314	\$12,821	\$20,940	\$35,183	\$57,116	45.3%	62.3%
Travel	580	\$37,554	\$31,132	\$34,185	\$48,314	6.5%	41.3%
Dues and Fees	810	\$21,538	\$24,789	\$34,340	\$31,213	9.7%	-9.1%
Miscellaneous Objects	876 - 899	\$125,899	\$745,088	\$26,802	\$28,496	-31.0%	6.3%
Postage and Postage Machine Rental	532	\$33,725	\$30,470	\$25,862	\$25,736	-6.5%	-0.5%
Stipends	131	\$12,671	\$15,048	\$13,431	\$16,156	6.3%	20.3%
Unemployment Insurance	230	\$12,313	\$51,559	\$12,644	\$14,330	3.9%	13.3%
Other Communication Services	533 - 539	\$17,118	\$22,143	\$22,439	\$14,239	-4.5%	-36.5%
Advertising	540	\$8,812	\$5,302	\$12,976	\$9,785	2.7%	-24.6%
Student Transportation Services	510	\$0	\$0	\$522	\$8,428	NA	1513.7%
Board Member Compensation	115	\$14,000	\$14,000	\$13,000	\$8,000	-13.1%	-38.5%
Printing and Binding	550	\$30,426	\$8,956	\$18,129	\$5,845	-33.8%	-67.8%
Telephone	531	\$52,691	\$62,206	\$46,327	\$4,184	-46.9%	-91.0%

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Biannual Financial Report Data

M S D Perry Township (5340)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Other Group Insurance Authorized by Statute	224	\$9,832	\$8,583	\$4,094	\$3,866	-20.8%	-5.6%
Group Life Insurance	221	\$132,735	\$5,876	\$5,741	\$3,844	-58.7%	-33.0%
Instructional Programs Improvement Services	312	\$2,715	\$1,549	\$1,840	\$2,722	0.1%	47.9%
Official Bond Premiums	525	\$3,287	\$3,357	\$0	\$2,025	-11.4%	NA
Heating and Cooling for Buildings - Electricity	621	\$19,379	\$0	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$0	\$0	\$3,632	\$0	NA	-100.0%
Terminal Leave	125	\$0	\$0	\$8,838	\$0	NA	-100.0%
Interest	832	\$320	\$0	\$0	\$0	-100.0%	NA
Transfer Tuition to Charter Schools	566	\$10,339	\$2,607	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$55,895,556	\$56,991,882	\$55,916,060	\$40,516,990	-7.7%	-27.5%
Non Operational							
Redemption of Principal	831	\$17,968,384	\$17,679,812	\$18,049,811	\$18,657,200	0.9%	3.4%
Construction Services	450	\$7,897,156	\$20,999,951	\$10,313,337	\$6,200,020	-5.9%	-39.9%
Buildings	720	\$1,714,928	\$3,331,123	\$2,690,187	\$2,790,828	12.9%	3.7%
Computer Hardware	741	\$1,891,465	\$1,018,407	\$1,542,478	\$1,919,365	0.4%	24.4%
Other Professional and Technical Services	319	\$1,453,963	\$2,336,325	\$1,386,259	\$828,595	-13.1%	-40.2%
Land and Easements	710	\$0	\$0	\$0	\$712,487	NA	NA
Equipment	730	\$1,924,057	\$2,043,871	\$1,141,931	\$666,186	-23.3%	-41.7%
Certified Salaries	110	\$488,880	\$480,012	\$532,250	\$534,507	2.3%	0.4%
Other Supplies and Materials	615. 660 - 689	\$88,260	\$479,217	\$479,730	\$479,223	52.6%	-0.1%
Connectivity	744	\$380,839	\$391,855	\$394,895	\$420,042	2.5%	6.4%
Content	747	\$184,588	\$286,896	\$333,446	\$319,251	14.7%	-4.3%
Non - Certified Salaries	120	\$317,880	\$263,725	\$262,916	\$306,983	-0.9%	16.8%
Other Technology Hardware	746	\$112,505	\$58,621	\$123,306	\$191,186	14.2%	55.1%
Operational Supplies	611	\$59,969	\$32,028	\$36,343	\$55,196	-2.1%	51.9%
Improvements Other Than Buildings	715	\$2,500	\$1,243	\$276	\$50,000	111.5%	18015.9%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$47,152	NA	NA
Social Security Certified	212	\$0	\$0	\$0	\$42,577	NA	NA
Professional Development	748	\$18,537	\$72,171	\$31,386	\$35,963	18.0%	14.6%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$27,924	NA	NA
Social Security Noncertified	211	\$394	\$0	\$0	\$19,842	166.4%	NA
Stipends	131	\$10,655	\$8,733	\$15,382	\$14,967	8.9%	-2.7%
Public Employees Retirement Fund	214	\$773	\$3	\$0	\$9,122	85.3%	NA
Staff Services	314	\$3,000	\$3,000	\$2,738	\$3,150	1.2%	15.1%
Distance Learning Equipment	742	\$50,407	\$25,861	\$39,952	\$2,760	-51.6%	-93.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$0	\$2,678	NA	NA
Telecommunications Equipment	745	\$20,991	\$38,700	\$73,546	\$1,318	-49.9%	-98.2%
Nonlicensed Employees	136	\$0	\$0	\$0	\$1,154	NA	NA

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M S D Perry Township (5340)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Postage and Postage Machine Rental	532	\$0	\$4,118	\$611	\$1,041	NA	70.2%
Rentals	440	\$40,956	\$32,140	\$0	\$0	-100.0%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$109,656	\$60,571	\$0	NA	-100.0%
Travel	580	\$65	\$207	\$0	\$0	-100.0%	NA
Non Operational Total		\$34,631,153	\$49,697,674	\$37,511,350	\$34,340,716	-0.2%	-8.5%
Grand Total		\$157,364,311	\$174,592,090	\$164,030,836	\$171,075,315	2.1%	4.3%